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September 7, 1999

Mr. John D. Gibson, Assistant Staff Director
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

Re: C00334193 - First Citizens BancShares, Inc. PAC

Dear Mr. Gibson:

We received your notice of delinquent filing for the referenced PAC and are currently preparing the required filing. We regret we did not receive your notice for this filing and we neglected to recognize that a mid-year report is required in 'off' years.

We are gathering the mid-year contribution data, and once that information is obtained, we will be filing the report.

We apologize for our error and our delay in correcting the missed report. If you have any questions, please contact me at 919-716-7337.

Sincerely,

John H. Gray
Assistant Vice President
Manager, Financial Reporting

cc: Alexander G. MacFadyen, Jr.

JHG:-EC:dea

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Federal Election Commission

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SK
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